

Impact of CSR on Customer' and Employee' Satisfaction -Literature Review-

Impact de la RSE sur la Satisfaction des Clients et Employés -Revue de Littérature-

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Résumé

Cet article s'inscrit dans le cadre du débat sur l'impact de la RSE sur les perceptions des parties prenantes de l'entreprise, nommément ses clients et ses collaborateurs. Dans ce sens, nous proposons une revue de littérature du concept de la RSE, en tant que concept académique, en abordant ses définitions selon les différentes évolutions et théories proposées audit concept.

Ensuite, nous abordons les sources historiques et les fondements théoriques du second concept. Ainsi, nous dressons une revue de littérature axée sur la satisfaction client, comprenant une analyse des différentes définitions et types de cette dernière. Puis avant de présenter le lien entre RSE et satisfaction client, nous présentons les différents modèles de cette dernière ainsi que les instruments disponibles pour sa mesure et son évaluation.

Enfin, afin de construire les fondements littéraires de la dernière notion, à savoir la satisfaction des employés, nous présentons les définitions, les approches et les différents instruments proposés pour son évaluation. Nous établissons, enfin, le lien entre la mise en place d'une politique RSE par l'entreprise et la satisfaction de ses collaborateurs.

Mots-clés : RSE ; Impact de la RSE ; Satisfaction des clients ; Satisfaction des employés ; Parties Prenantes.

Astract

This article is part of the debate on the impact of the CSR strategy on the perceptions of the company's stakeholders, namely its customers and employees. In this sense, we propose a literal review of Corporate Social Responsibility, as an academic concept, by approaching its various definitions according to the different evolutions and theories of this concept.

Secondly, we approach the historical sources and theoretical foundations of the second concept. Thus, we draw up a literature review focused on customer satisfaction, including an analysis of the different definitions and types of the latter. Then before presenting the link between CSR and customer satisfaction, we present the different models of the latter as well as the instruments available for its measurement and evaluation.

Finally, so for us to build the literary foundation of the last notion, namely employee satisfaction, we present definitions, approaches and different instruments proposed for its evaluation. We finally establish the link between the implementation of a CSR policy by the company and the satisfaction of its employees.

KEYWORDS: CSR; CSR Impact; Customer Satisfaction; Employee Satisfaction; Stakeholders.

Introduction

The integration of employee and customer satisfaction in the management system of companies finds its origins in the transformation of the concept of Corporate Responsibility, which evolves from a purely internal thought, centered on the satisfaction of the shareholders and investors, towards a consideration of the internal and external customer, thus turned towards the employee and the customer. This adaptation is due not only to the saturation of the markets which has made the future success of companies dependent on the capacity to satisfy their customers; but above all of globalization of information which led to increasingly dissatisfied and unfaithful both customers and employees.

This new way of thinking, combining the two components of satisfaction, internal and external, with the social responsibility of the company is therefore naturally imposed. On the other hand, satisfaction has generally been presented as being a more emotional state than a cognitive one resulting from the positive or negative non-confirmation of initial expectations during the experience of possession or consumption (R. Oliver, 1980). However, recent research shows that this transactional cognitive conception based on a single standard of comparison (initial expectations) is far from sufficient to define the process of formation of satisfaction.

Subsequently, a lot of questions can arise: What is CSR? What is customer and employee satisfaction? What has been the historical development of the two concepts? What link may exist between CSR and the satisfaction of customers on the one hand, and employees on the other?

In order to answer all of these questions, the first part aims to approach the concept of Corporate Social Responsibility, to trace its multiple origins and to define its different theories. The second one will focus on customer satisfaction by offering a set of definitions and typologies as well as training models and measuring instruments for the concept. Finally, we will highlight the link between CSR and the flagship concept of this article, namely CSR. Finally, we will devote the last part to satisfaction from an internal point of view of the company, namely the satisfaction of its employees. Thus, we begin by defining the concept and detailing the evaluation instruments as well as the various theories of factors of the latter. This section will lead to linking CSR with employee satisfaction.

1. Corporate social responsibility: literature review

1.1. origins & definition of CSR

If we were to take an interest in the modern notion of CSR, we could say that it emerges from the “Social Responsibilities of the Businessman”, a work published in 1953 by Bowen and criticized by himself in 1978, for its idealistic and normative character.

According to Pasquero (2005), the work in question occurs in a particular context where it has been a question for companies to go beyond the strict and simple framework of their economic obligations to assume moral ones towards society. In this book, the author draws on the practices and statements of American managers in the 1940s and 1950s in order to highlight the emergence of the debate around CSR. Its objective was to study the discourse of a number of captains of industry on corporate social responsibilities in a euphoric post-war context. This is how this book was able to establish itself as a benchmark in the field of CSR in the sense that it addressed, at that time, all the questions still unanswered today.

Moreover, to our knowledge, no study has adopted an approach similar to that of Bowen by relying on classic works on strategy and by positioning itself macro-economically, by questioning the higher level in society.

However, in our opinion, it seems relevant to question the history of CSR in order to identify its foundations in strategy and to understand some of the explanatory factors of contemporary debates around CSR. Thus, the present study, by proposing to analyze the classics in terms of strategies and to present their essence in terms of CSR, is part of an approach aimed at defining the construction of the concept of CSR and at reconstituting part of its genealogy. All in all, Bowen’s work refers mainly to two elaborations.

The first indicates that the businessman should only decide with regard to the values desired by society. The second is that the taking into account of these concerns and social values should be voluntary (Acquier and Gond, 2007). Bowen stipulates, synthetically, that companies must integrate the social dimension into their organizational strategy.

The 20th century knew the appearance of several works addressing one of the following three directions:

- A first direction aims to trace the evolution of theoretical developments in CSR since the birth of what is commonly called "modern CSR" in the second half of the 20th century (Carroll, 1999; Madrakhimova, 2013).
- A second direction aims to identify this evolution in the practice of leaders and companies (Heald, 1970).

- Less importantly, a third direction has been borrowed by a few rare studies which have attempted to combine the two first orientations, then proposing a history which takes into account academic sources as well as business practices.

The table below represents the theoretical path leading to the specification of the dimensions of CSR between 1950 and today. This representation is inspired by previous work by Gond and Igalens (2008).

Table 1: Evolution of theoretical developments in CSR from the 1950s to today

	Publications	Dominant Ideas	Key Concepts
1950-1970 (CSR 1)	Bowen (1953) ; Friedman (1970)	Ethics and social obligations of companies	Business ethics, philanthropy, CSR.
1970-1985 (CSR 2)	Wallach & McGowan (1970) ; Preston (1975) ; Carroll (1979)	Social responsibility practices and social performance variables	Social sensitivity of companies, social performance of companies.
1985-2000 (CSR 3)	Carroll (1989) ; Freeman (1984) ; Clarkson (1995)	Strategic and stakeholder management	Stakeholders, sustainable development, corporate citizenship.
Since the 2000s (CSR 4)	Matten & Moon (2008) Banerjee (2003) Bowen & al. (2008)	Integration of most of previous dominant themes	Business-community relations, corporate citizenship, local dimensions of CSR, political CSR.

Source: Gond & Igalens (2008)

1.2. CSR Théories

The different definitions and approaches detailed above can only demonstrate the complexity and multi-dimensionality of CSR, as a concept. The aim of the following section is to present most-known and used CSR' theories, while taking a critical look at some of their conceptual limits.

1.2.1. Classical Theory (Chicago School)

The 1950s to 1980s' period saw the strongest ideological debate, opposing defenders and detractors of the concept of CSR. For the former, the company must have responsibilities not the least towards its environment, while for the latter, the only objective is to maximize the profit for the shareholders (Levitt, 1958; Friedman, 1962 and 1970).

For the classics and neo-classics, the one and only responsibility of any firm is the creation and generation of profit for the shareholders. Thus, the classics refused any social expenditure, which for them, goes against the interests of shareholders, as long as these expenses will have a negative impact on the wealth created by the company.

The proponents of this vision thus recognize a single reason of being for the company and a single interest group which is that of the "Shareholders". Gond and Igalens (2008), the first defenders of this vision, even go so far as to question the ability and legitimacy of a manager to define priority social problems and to manage them. Remember that for Friedman, entrepreneurs do not have the political legitimacy to manage the common good.

1.2.2. Stakeholder theory:

Stakeholder theory, initiated by Freeman in 1984, has established itself as a frame of reference for defining the groups towards which the company should exercise its social responsibilities. Freeman starts from the statement that the company should not only consider the shareholders as the one and only stakeholder and thus defines the latter as being "any group of individuals or any individual who can affect or be affected by the achievement of organizational objectives".

This is how the company is part of a set of relationships with its partners, who are not only shareholders, but actors interested in all the activities and decisions of the company (Capron and Quairel, 2004 and 2007).

Jamali (2008) reconfirms the same idea by initiating the re-conceptualization of the nature of the company so that it can take into account the interests of all its internal and external collaborators, namely customers, employees and suppliers, in a responsible manner. Otherwise, the firm risks facing confrontations that will have a negative impact on its profitability, through boycotts, labor disputes and/or legal proceedings, etc.

Of all the definitions given to stakeholders, that of Freeman (1984) can be considered to be the best known, used and broad. Under Freeman's definition, cited above, a stakeholder can affect the business without being affected by it and vice versa. It is in this sense that stakeholders can represent allies or, on the contrary, enemies of the company.

According to this vision, a company can only be economically, socially and environmentally responsible and/or successful if it identifies the needs and expectations of the surrounding society as well as those of its stakeholders. Consultation and dialogue with stakeholders therefore is an essential element in the definition of CSR. In addition, stakeholder involvement is a form of quality assurance in CSR. In other words, engaging a dialogue with stakeholders and assuming social responsibility induces negotiations and taking into account mutual expectations.

1.2.3. Neo-institutional theory:

The end of the 19th century saw the emergence of the concept of Social Responsibility in the business world in some Western countries, and this under the initial impetus of the United States whose philanthropic tradition (Heald, 1970) and the related ethics Protestantism helped to develop the main foundations.

It was, however, only through Bowen's iconic 1953 work "Social Responsibilities of the Businessman" that the first definition of Corporate Social Responsibility was proposed. It was therefore not until the early 1980s that CSR was theorized in many ways, without a single meaning of the concept being recognized by all. By way of illustration, we will retain the approach suggested by the Green Paper of the Commission of the European Communities (2001), according to which CSR can be defined "as the voluntary integration of social and ecological concerns of companies into their commercial activities and to their relations with stakeholders".

In addition to the attempt to draw up a single definition of the concept of CSR, several authors have tried to design models that reflect the protean nature of CSR. Garriga and Melé (2004), while recalling the efforts made in this direction by their predecessors (Wartick and Rude, 1986; Frederik, 1987, 1998; Heald, 1988; Brummer, 1991; Wood, 1991; Altman, 1998; Carroll, 1999), point out the narrowness of all the attempts of their predecessors and propose a mapping of CSR approaches.

Four groups of theories are thus identified: (1) Instrumental theories, for which CSR is a strategic tool in the service of company performance; (2) Political theories, which see CSR as the expression of power relations between business and society; (3) Integrative theories, according to which CSR reflects the idea that the existence and growth of the company is subject to the goodwill of the company; and (4) Ethical theories which see in CSR the ethical dimensions and values of society to which the company must respond before any other concern.

The neo-institutional approach is therefore concerned with the way in which companies adopt the structures required by the institutions in order to increase their legitimacy and their power vis-à-vis them. The proliferation of sustainable development or CSR departments within companies seems to respond in part to this logic of seeking legitimacy.

But this theory encounters a major difficulty linked to the risk of a gap between formal adoption within an organization chart and actual practice, which can sometimes diverge significantly over time.

This is how neo-institutional theory leads us to analyze CSR through not only the prism of normativity but also that of the legitimacy of its practices as institutional responses to environmental constraints. It is from this perspective that the survival of a company depends on its institutional environment.

2. Customer satisfaction & link with CSR practices

2.1. Customer satisfaction: definition & types:

Customer satisfaction is a very ancient concept. marketing research has, for more than 30 years, studied that concept which nevertheless seems to have evolved until reaching its total and complete completion in terms of definition and characterization (determinants and consequences).

We can now consider that the notion of satisfaction is a well thought out notion and with a very explanatory structure of its realization, and this in particular thanks to the research work and all the scientific literature that has looked at it. All this multiplication of works and theories has helped to better clarify and define the concept of satisfaction and to frame its practice; that is, measure it.

Moreover, the seminal work (Anderson 1973; Hunt 1977; Oliver, 1980 and 1981) on conceptualization raised awareness of the importance of consumer satisfaction as a key parameter leading to profit. From this correspondence was born a mental scheme declined in three equivalences (Boss, 1993):

- a. Quality of service/product, provided by the company, translates into satisfaction,
- b. Satisfaction translates into better customer loyalty,
- c. Loyal customer base is more profitable for the business in the short and long term.

The concept of satisfaction, in an attempt at a definition that began several years ago, has known multiple definitions.

In general terms, we can define satisfaction as the embodiment of a positive feeling expressed by the consumer, following the purchase or use of a product and/or service. Thus, it is linked

to an emotional state felt by the individual, when he gets what he wants. However, this definition was considered by many to be very minimalist and insufficient, given the latent aspect of the concept. The underlying character of this concept thus refers to the various psychological processes relating to it. Several approaches can be identified in this sense, depending on whether satisfaction is defined as being a cognition, an emotion, emanating from an affective and cognitive process on the one hand, or depending on whether it is understood from a transactional or relational perspective.

2.1.1. Satisfaction, defined as cognition

Cardozo (1965), having been interested in the process of satisfaction formation, may be considered the first researcher to attempt to define it. The author shows that satisfaction is not limited to being a simple evaluation of the product, but rather a variable dependent on the expectations of the consumer and the effort made to obtain the product. All definitions that followed Cardozo's also conceptualized satisfaction as a cognitive construct, thus emanating from a process of evaluation.

We can quote as an example Howard and Steh (1969) defining satisfaction as: "the state of being adequately or inadequately rewarded in a buying situation for the sacrifices incurred", and Oliver (1981), in his seminal article, defining satisfaction as being "results from a subjective comparison of the expected and received product".

All of these definitions, and many more that postulate that satisfaction emanates from a comparative process, served as a starting point for the dis-confirmation of expectations paradigm.

2.1.2. Satisfaction, defined as an emotion:

Under the growing and increasingly important influence of the role played by emotions in consuming and post-consuming processes (Filser, 1996; Derbaix and Pham, 1989; Holbrook and Hirschmann, 1982), satisfaction was defined as a pure emotion (Fournier and Glen Mick, 1999; Arnoud and Price, 1993; Westbrook, 1983), exclusive of any cognitive process, even one emotion among others (Bagozzi, Gopinath and Nyer, 1999). Westbrook (1983) even defined satisfaction as "an emotional response".

For Arnold and Price (1983), satisfaction is "a purely emotional construct, which cannot be rendered by cognitive conceptualizations such as the model of the dis-confirmation of expectations". The researchers add that it is thus necessary to develop specific methods to understand the emotional reality of this concept of satisfaction.

2.1.3. Satisfaction, defined as result of dual process: affective and cognitive

Between the two "radical" approaches presented above, a third and more moderate one came to defend the idea that satisfaction is the result of the interaction of two processes, one affective and the other cognitive. It is this conception that is the most dominant today, even in the absence of a consensus as to the nature and meaning of the causal relationship between the affective and cognitive component, and as to the very nature of satisfaction.

Within the framework of this approach, Oliver (1997) gives satisfaction a sort of relative evaluation, subsequent to post-consumption effects and cognitions.

Aurier and Ervard (1998) in turn define satisfaction as "a phenomenon that is not directly observable (a psychological state which must be distinguished from its behavioral consequences) ... an evaluative judgment... which results from cognitive processes and integrates affective elements... a global judgment relating to a consumption experience...".

Several other studies (Fournier and Glen Mick, 1999; Plichon, 1998; Oliver, 1993; Ervard, 1989) have demonstrated the existence of two parallel processes behind the concept of satisfaction; one cognitive and the other emotional. Ervard (1989) has shown, in his work, the predominance of the affective path over the cognitive path in the context of media use; Oliver (1993) in turn shows that satisfaction is determined one by positive (joy and interest) and negative (acting through attribution) effects, and two by the dis-confirmation of expectations. Other work by the same researcher leads to similar results, confirming his first theory, and allowing him to propose the generalized model of satisfaction (1997). A year later, in 1998 in France, Plichon, studying the satisfaction of FNAC clients, defined the concept as "an affective state arising from an affective and cognitive evaluation process that occurs during a transaction. specific". Fournier and Glen Mick (1999) extend this work on the processes of satisfaction formation and identify in their turn other models "mixing motivations, cognitions, emotions and meanings."

All these works presented above have resulted in a unique attempt to define satisfaction as being the result of a dual process, affective and cognitive, even if the link and the order of the sequence between these two types of variables do not appear to be the subject of consensus.

2.1.4. Types of Customers' Satisfaction:

Vanhamme (2002) has formulated satisfaction according to two levels distinguishing the different forms of said concept.

- The first horizontal level relates to the consumption/purchase experience on which the satisfaction judgment is given. This dimension represents all the elements that occur at

the time of/during consumption/purchase. The author gives three characteristics of this horizontal plane:

- Satisfaction with the elements generated during the experience,
 - Satisfaction specific to the transaction (the purchase or experience with the product or service),
 - Satisfaction with the level of satisfaction obtained.
- The second level defined by the author, namely the vertical one, refers to the forms aggregated from the satisfaction specific to the transaction itself. This hierarchy includes four situations which are as follows:
 - Satisfaction specific to a transaction,
 - Relational satisfaction, in relation to the brand,
 - Microeconomic satisfaction,
 - Macroeconomic satisfaction.

The subject of the following part will be worthily dedicated to the presentation of the different models of customers' satisfaction.

2.2. Customer satisfaction models:

During the initial works done to determine the antecedents of satisfaction, it was a question of analyzing the links between expectations and the perception of the performance of products and/or services. This is how two cognitive-type models were born. These so-called models have been developed over time to include antecedents other than expectations and perceived performance, such as emotional responses, fairness, attribution, perceived quality...

This is the basic cognitive model known as "dis-confirmation". It is argued by affective attributes thus considering the concept of satisfaction as a dual between a cognitive and affective aspect.

The affective side is reflected as an antecedent in the same way as the prior expectations and the dis-confirmation of beliefs. When the emotion felt leaves affective traces, it too becomes part of evaluative judgment (Westbrook and Oliver 1991). This emotional feeling therefore becomes a component of satisfaction and remains insufficient to fully explain it, contrary to certain definitions recommended by Bagozzi et al (1999).

2.2.1. The basic cognitive model:

According to the "dis-confirmation" or "non-confirmation" paradigm presented by Oliver in 1980, we only speak of consumer satisfaction when the latter proceeds by the comparison

between the expectations before the consumption/purchase of a product and/or service, and its observations concerning the performance thereof.

It is this gap between expectations and perceived performance that forms a perception of non-confirmation. The latter can be:

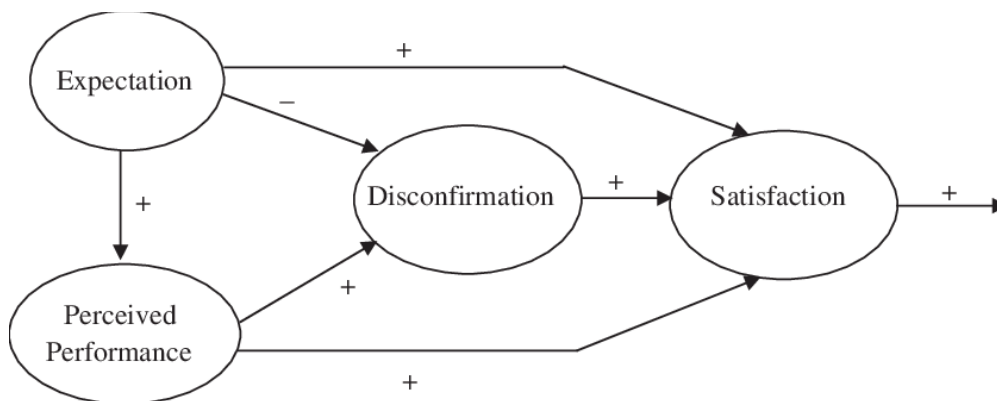
- Neutral when expectations are at the level of perceived performance,
- Positive if the performance is higher than expectations,
- Negative if expectations exceed perceived performance.

Thus this model of “dis-confirmation” comprises three elements which are:

- Expectations prior to consumption,
- The judgment made on performance,
- The “dis-confirmation” or “non-confirmation” which results from the comparison between performances and expectations.

That said, a positive non-confirmation process results in satisfaction, while a negative one results in dissatisfaction. Here the non-confirmation plays the role of moderating elements leading either to satisfaction or to dissatisfaction.

Figure 1: Dis-confirmation model



Source: Churchill (1982): "An Investigation into the Determinants of Customer Satisfaction" Journal of Marketing Research.

This dis-confirmation model has seen a lot of criticism for its limited character focusing only on a single standard of comparison of expectations vs. perceived value. A second criticism of this dis-confirmation is that it is seen as the key mediating variable leading to satisfaction or dissatisfaction.

2.2.2. The improved cognitive model

This model was born to modify, correct and dispel the assumption that non-confirmation mediates the influence of expectations and perceived value on satisfaction. Other researchers have therefore come to show and prove that expectations have direct effects on satisfaction (Anderson 1973, Oliver and Linda 1981, Churchill 1982).

In addition, this work has also demonstrated the direct link between performance and satisfaction (Oliver and Sarbo 1988; Oliver 1993).

According to Yi (1993), expectations play the most important role in the absence of objective criteria to evaluate the product, and that performance has a significant impact when the judgment of the product by the consumer is easy.

We have seen in other research (Churchill and Surprenant, 1982; Tse and Wilton, 1988; Bolton and Drew, 1991) that there are direct links between performance on satisfaction without going through non-confirmation. However, other studies advocate the existence of direct and indirect links, via dis-confirmation, between expectations and performance on satisfaction (Oliver and Sarbo, 1988).

From all that has been detailed and presented above regarding the “dis-confirmation” model, we can distinguish two types:

- Objective non-confirmation: resulting from the algebraic comparison between expectations and performance.
- Subjective non-confirmation: produced by asking the question directly to the consumer, asking the interviewee for a score on a "better/less than expected" scale.

All these elements therefore allow us to conclude that in an attempt to define the notion of satisfaction or to identify its models and mechanisms, we come across, with a risk of confusion, questionings regarding the measurement' ways of customers' satisfaction. this will be the main point to be discussed through next part.

2.3. Customer satisfaction measurement within the barometric framework:

The results of satisfaction surveys are a pillar, not the least, of any marketing action plan aimed at improving customer relations and maintaining good business/customer interaction.

The multiplication and development of said satisfaction surveys has given rise to satisfaction barometers, the primary use of which is to produce, for the manager, a set of results and monitoring indicators. These indicators are today the most important and significant part of the dashboards necessary to manage all of the company's activities.

We mention here the coexistence of two types of barometers, namely:

- Internal barometers: They are specific to the activities and needs of each company, and contain information on general customer satisfaction and satisfaction by attributes of the product and/or service of the firm.
- External barometers: Often referred to as national barometers since they relate to a set of companies from the same country. Their goal is to have a synthetic index of customer satisfaction, capable of evaluating economic performance at a national level. This second type of barometer is used to provide additional indicators to traditional measures of performance.

It is important to stress that academic research has focused on national barometers rather than internal ones. Indeed, the research aimed at making the barometers more reliable in a specific country, in order to propose avenues for the geographical expansion of the latter, and therefore of their use by other countries. However, it is this attempt to extend national barometers that is wrong today in several countries, in favor of internal barometers. These allow performance evaluation and better decision-making and management, as they make possible a significant collection of data, taking into account the time dimension of these. Their primary objective turns out to be monitoring the evolution of customer satisfaction over time and defining its determining factors.

Thus, these barometers will allow an identification of customer needs and expectations, the measurement of these expectations and contentment, to then allow the company to set up an action plan to improve quality and finally to follow the evolution of the latter over time.

As a result, satisfaction barometers, whether internal or external, are used to produce performance indicators, and the question of their ability to meet control or steering objectives is still unresolved.

2.4. Impact of CSR on customers satisfaction:

The integration of stakeholder theory, detailed in the framework of the first part, at the level of managerial decisions and recent studies shows that marketing strategies are essentially built on all stakeholders, and therefore, among others, the customer.

Smith, Drumwright and Gentile (2010) stress the importance of integrating and taking into account customer expectations, once raised by Levitt in 1960, in any strategic decision of the firm. A whole new approach has therefore emerged, based on an orientation of both internal and external stakeholders, and on a comprehensive study of the impact of the company's strategic decisions on its relationship with said stakeholders. This is how the link between

CSR, as a policy implemented by the firm, and the satisfaction of the customers of the said company was studied.

Researchers have therefore attempted to establish the link between the taking into account of the social and/or societal dimension by the company and its role in maintaining the relationship between the consumer and the brand consumed (Ghraba, 2014, Hosmer, 1994, Mc Williams et al, 2001). Garcia et al (2005), as part of a study of the direct and indirect relationship between CSR and customer satisfaction in the mobile telephony sector, produced results revealing the existence of a causal link significant direct between the two variables (Ghraba, 2014).

In a second study, this time on the dairy market in China, Liu and Zhou (2009) tested the relationship between CSR and customer satisfaction. This study converges on the existence of direct significant links between product quality, brand image, and consumer satisfaction. For these authors, CSR has an indirect, moderate link with satisfaction.

In this context, Ghraba (2014) considered that "consumers are more likely to be satisfied with a brand or product when they come from a socially responsible company than when they are not". As a follow-up of these results to another sector, in particular the Thai banking sector, Rujirutana et al (2011) confirmed the existence of a positive, significant and direct link between CSR and attitudinal loyalty (commitment). This significant and direct link between the variables in question has also been verified by Enrègle et al. (2009) and Garcia (2011). Lantos et al, 2001; Liu et al, 2009 who add that the strength of this link is influenced by the values that consumers and the brand share with each other. In turn, Hosmer (1994) defends the idea that "a company integrating ethnic and responsible dimensions into its decision-making gains greater satisfaction and confidence from all of its stakeholders, including its customers". Pivato et al (2008) consider that "customer satisfaction and the creation of trust are two of the most direct consequences of the societal commitment of companies".

An international study carried out in December 2013 by Ipsos, on the French market, underlines that for more than half of French people (58%), a socially responsible behavior of the company has an impact on the degree of customer satisfaction, which itself plays a decisive role in the act of purchase. It is therefore a real strategic issue for the survival of companies.

A second study, also carried out on the French market, shows a percentage of 77% of French people affirming being ready to pay more for an ethical product, or from a socially responsible company. In an extension of reflection on the relationship between our two

flagship concepts, Luo and Bhattacharya showed that "innovative companies with CSR programs have more satisfied customers than innovative companies which do not invest in CSR". The two researchers cite as an example "a company with a market value of around \$ 48 billion, a slight increase in the CSR rating resulted in annual profit growth of \$ 17 million over the following years compared to companies that had not undertaken CSR initiatives".

Thus, a CSR investment has repercussions on customer satisfaction, which in turn bears fruit on the financial returns of the firm. Let's call on Starbucks, which has successfully built a strong brand equity and client portfolio by implementing successful CSR initiatives in conjunction with the charity organization Care¹.

As a result, the implementation of a strategic CSR approach (Pitsch et al, 2007), the standardization of CSR within the company (Fombrun, 2005), the increase in philanthropic donations (Bramer and Wilmington, 2005, Pracejus and Olsen, 2004) or dialogue with stakeholders (Macmillan et al., 2004) appear to be the elements that build customer satisfaction. Not only "they opt for a deliberate focus on very specific approaches to CSR such as the environmental discourse of companies, green marketing, or the cause related marketing" (Swaen and Chumpitaz, 2008), but they also remain focused on consideration of the individual in his sole role of consumer or client.

Far from theory, the experiences of Nike or Total attest, on a practical level, to this link.

Following the scandals highlighting the social irresponsibility of the two firms, Nike and Total found themselves obliged to consolidate and strengthen their reputation, and this by establishing CSR initiatives under pressure from stakeholders.

It is therefore, all in all, impossible for a company to deny this growing awareness by customers of "responsible" values, and the impact of said values on consumer behavior and their satisfaction.

3. Employees satisfaction & link with CSR practices

3.1. Employee satisfaction: approaches & definitions

Employee satisfaction, or even job satisfaction, is not one of the newest and most recent concepts. The term was first used in the early 20th century by Hawthorne (made by Mayo) as part of his research carried out at a textile factory in Philadelphia. Among other things, the

¹ Founded in 1945, the international NGO CARE is one of the largest humanitarian aid networks in the world, apolitical and non-denominational. Its objective is to fight against extreme poverty and to defend access to fundamental rights. See: www.carefrance.org/care/qui-sommes-nous/

study carried out at the Western Company factory in 1923 articulated a whole new way of looking at work and looking at the employee.

This study came to approach the employee as the human being that he is, and not as an economic variable among others for the company or the employer. The level of thinking has reached the level of consideration of other variables to achieve job satisfaction for employees, besides economic rewards. So we are talking about feelings, affections, self-actualization, working conditions and motivation. These studies have therefore formed the basis of modern thinking on job satisfaction.

Then followed a series of research works approaching the mentioned concept and proposing one or more definitions. Of all these, that advanced by Locke remains the most used and retained. Locke (1976) describes satisfaction as being "a pleasant or positive emotional state resulting from a person's assessment of their work or their work experiences."

Consequently, we can retain a definition which, in our opinion, synthesizes and encompasses the different approaches proposed for the definition of this concept, in particular job satisfaction. It is the one proposed by Igalens presenting the notion as "a positive emotional response resulting from the evaluation of work or work experiences. Satisfaction is a dynamic concept. This is an unstable perception that changes based on experiences but also depending on the expectations of the employee, which may change throughout his life. "

It is nevertheless essential for us to note, at this stage, that this article, by approaching the notion of employee satisfaction, fits into a multidimensional context and framework. Subsequently, we are in a three-dimensional dynamic and present the table below, showing all the approaches and definitions proposed for our concept:

Table 2: Summary table of the different approaches of Job Satisfaction

Authors	Definitions
Locke (1976) ; Adams & Bond (2000)	<i>Emotional state:</i> positive emotional response to a work experience. The positive perception of the work experience is unstable because it changes according to the experiences and expectations of the employee.
Mignonac (2004) ; Iglesias & al. (2010)	<i>Assessment:</i> the individual apprehends the perceived gap between what he expected from his job and what he really is.
Meyssonnier & Roger (2006)	<i>Dynamic:</i> "the individual is constantly adapting in order to maintain the level of satisfaction which suits him and which evolves according to the needs and aspirations of the individual and the reality experienced in the

	work within the company, and it results from the action of forces internal and external to the organization ”.
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Source: Iglesias & al. (2010)

3.2. Evaluation and measurement tools of employee satisfaction:

Talking about the literature and research work on measuring job satisfaction, we can describe it as very vast and revolutionized. A first classification of the employee satisfaction measurement scales results in a categorization according to two major families of scales:

- Scales measuring job satisfaction qualified as facets or composites (MSQ, Minnesota Satisfaction Questionnaire, for example),
- Scales for measuring overall job satisfaction such as the ESVP, Professional Life Satisfaction Scale.

The first make it possible to "diagnose satisfaction with respect to different aspects of the work without seeking to make the link with the overall level of satisfaction" Castel & al., 2011; while the latter focus on overall job satisfaction.

With a view to extending the first classification, Iglesias et al. highlights three elements when measuring job satisfaction, namely (a) cognition, (b) affect, and (c) conation.

Thus, they propose a distinction between the scales:

- Measuring the different dimensions of job satisfaction: MSQ (Minnesota Satisfaction Questionnaire), JDI (Job Descriptive Index), JSS (Job Satisfaction Survey),
- Measuring overall job satisfaction: Hoppock Scale, The Kunin Faces Scale, The ESGT Global Job Satisfaction Scale, ESVP Professional Life Satisfaction Scale,
- Those being mixed: JDS (Job Diagnostic Survey).

Iglesias & al. (2010) comment by asserting "that the two approaches are not equivalent and that faceted measures are not the best approach to analyze general job satisfaction (Brief, 1998)". The reason, for the authors, is that "the different dimensions measured only take into account a subset of the dimensions of job satisfaction." Confirmation renewed by Castel & al. (2011) which shows that the composite job satisfaction questionnaire "does not allow us to take into account the overall attitude of the individual towards his work. The sum of satisfaction vis-à-vis the different dimensions of work cannot account for general satisfaction vis-à-vis the same work”.

However, it cannot be denied that the evaluation of job satisfaction by the different dimensions of employment has the advantage of being able to "benefit from the contributions of previous studies and thus be able to compare its results with the previous results found."

It should be noted that these scales have been heavily used and in demand since the early 1970s when work on aspects and characteristics of employment has been very dominant. In the same sense, Iglesias et al. argue that multi-item scales, requiring a multi-aspect study, are judged to be more reliable, consistent and accurate than single-item scales, considering only one aspect of work.

For Spector, "There are several instruments that have been validated and used frequently. A large number of dimensions are assessed with the instruments of job satisfaction, the most common are: Appreciation, communication, colleagues, social benefits, working conditions, nature of the work itself, organization itself, policies and organizational procedures, remuneration, staff development, promotion opportunities, recognition, security, supervision" Spector (1997).

In a quest to verify and validate one of the previous perspectives, the authors have seen their comments and studies diverge. Some see satisfaction as a concept that encompasses many facets of the job and can be influenced by different factors.

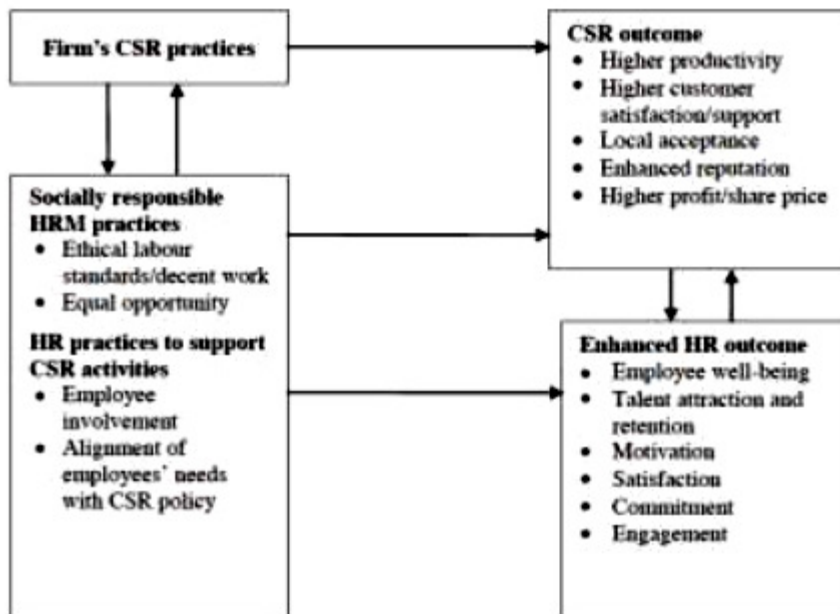
It can therefore be evaluated by taking into account each of these factors "the work environment, employment situation, payroll, possibilities for promotions, emotions related to it, the tasks requested as well as the relationships maintained. at work" (Churchill et al. 1974). Others defend the idea of the concept as a whole, thus for Hartline and Ferrell (1996) "job satisfaction cannot be assessed by taking into account each of the facets of this concept, it must be measured as general concept".

3.3. Impact of CSR on employees satisfaction

Assuming the existence of a link between the establishment of a CSR policy by the company and the satisfaction of its employees is with impunity to assume a link between CSR and HRM. Thus, it is important for us at the start of this part to show the link between these last two concepts.

To do this, we refer to the graph of Cooke and HE (2010) as being the most representative and exhaustive diagram of the underlying phenomena between CSR and its consequences on human resources.

Figure 3: Link between CSR & HRM



Source: Cooke, F. L., & HE, Q. (2010)

The diagram clearly highlights the link, both subtle and obvious, between the two practices of CSR and HRM. However, it should be noted that this link does not prove the existence of moderating variables with an impact on the relationship between CSR and HR in terms of employee perception, and therefore their satisfaction. Hence the interest for us to dig the ground of research in order to prove this connection.

Bhattacharya, Sen and Korschum demonstrate that CSR is considered to be a response to important psychological employees needs and this by improving feelings of fulfillment, involvement and identification among them. In fact, employees only identify themselves with their companies by rating them as being socially responsible. That said, CSR initiatives have a direct and positive influence on the attitudes of stakeholders by “bringing them gains in terms of meeting needs” (Donaldson and Preston, 1995; Bhattacharya et al 2009).

All in all, the authors, in an attempt to prove a link between CSR policies and employee satisfaction, demonstrate that CSR initiatives can meet many employee needs such as work-life balance, training, esteem self-esteem, etc., as well as other work-related behaviors, and in particular their satisfaction in the workplace.

One thing is therefore unwavering, CSR allows "a strong prediction on employee behaviors, such as job performance, organizational citizenship behaviors, absenteeism and employee turnover" Organ, 1995; Saari & Judge, 2004; Wegge, Schmidt, Parkes, & Van Dick, 2007.

Therefore, CSR impacts the different attitudes of employees towards their jobs, in different aspects such as career, organization, etc. And when talking about employee attitudes, is it important to point out that “from the point of view of research and practice, the most important attitude of employees is job satisfaction” Saari & Judge, 2004. From this, job satisfaction is considered to be the most useful representation and result of analyzing the impact of the perception of CSR on employees.

Some previous research shows greater job satisfaction in the presence of ethical employer behavior (Koh & Boo, 2001; Vittel & Davis, 1990). And by ethical behavior, the authors refer to socially responsible and ethical standards, at all levels.

Another recent study conducted by Anouar H. (2020), shows the importance of establishing an innovative employer-employee relationship, and thus a socially responsible human resources management to correct past mistakes and build more fair, efficient and sustainable human resources management. For the authors, CSR would be a response to previous practices that led to the current abuses and would promote the establishment of a new employer-employee relationship over the long term. Thus, by considering that HRM and CSR are interdependent concepts, the company understand that making each concept a lever for the other is essential for its success. It involves considering the impact of CSR on employees' satisfaction.

We can therefore deduce, at this stage, that employee job satisfaction is influenced by CSR perceived internally and externally (De Roeck et al, 2014).

Conclusion

This article, intended to demonstrate the impact of the CSR policy on the satisfaction of customers on the one hand and employees on the other, has enabled us to draw up and constitute a literature review of the three key concepts. Thus, we were able to display all the definitions, theories and approaches proposed in the course of research for the concepts of CSR and satisfaction of the two stakeholders in question, namely the employees and customers. This first research base allowed us subsequently to present a set of theories and work carried out to link CSR practice with customer and employee satisfaction.

At the end of this writing, we were able to fill in the gaps and answer a set of literary questions about these concepts. Yet, this theoretical demonstration does not prove the existence of a direct or indirect relationship between CSR and customers & employees' satisfaction from a practical and/or managerial point of view. It is for this purpose that a new

article will be produced to study the practical link between CSR and customers & employees' satisfaction through field studies conducted on Moroccan companies.

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